Serial No.: 10/716,743

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December 5, 2006

Date of Deposit

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Name of applicant, assignee or Registered Representative

> Signature December 5, 2006

Date of Signature

Our File No. 9281-4692 Client Reference No. N US02088

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

n re Application of:	
Kiyoshi Sato et al.	Examiner: Tianjie Chen
Serial No. 10/716,743) Art Unit: 2656
Filing Date: November 17, 2003	
For: THIN FILM MAGNETIC HEAD HAVING)))

RESPONSE TO OFFICE ACTION

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Dear Sir:

This paper is submitted in response to the Office Action of September 15, 2006. The Applicants submit that the amendment set forth herein will place their claims in condition for allowance and respectfully request entry of the amendment.

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 8 of this paper.